

1924

# One Hundred Tenth Annual Report of the Town Officers of the Town of Phippsburg Maine for the Year Ending Feb. 19 1924

Phippsburg (Me.)

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ONE HUNDRED TENTH

**ANNUAL REPORT**

OF THE

**TOWN OFFICERS**

OF THE TOWN OF

**PHIPPSBURG**

**MAINE**

For the Year Ending Feb. 19

**1924**

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POPULATION 872

1920 CENSUS

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PRESS OF  
NEW ENGLAND SUPPLY CO.  
BATH, MAINE

# Town Officers, 1923

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SELECTMEN, ASSESSORS, AND OVERSEERS OF POOR

GEORGE C. PEASE                      HERBERT W. CUTTING  
ZINA M. EATON

TOWN CLERK

EVERETT A. HARRINGTON

TREASURER

ALSTON E. OLIVER

COLLECTOR OF TAXES

PAGE A. WYMAN

AUDITOR

WALTER J. McCOURT

SUPERINTENDENT OF SCHOOLS

CLARA M. REED

ROAD COMMISSIONER

FRED A. OLIVER

SCHOOL BOARD

J. D. ROGERS                                      AGNES CUTTING  
BESSIE E. DICKINSON

HEALTH OFFICER

GEORGE A. OLIVER

# Selectmen's Report

## RECEIPTS

Due from Alston E. Oliver, Treas.	\$ 1,145 81
Due from Harry S. Hosmer, Coll.	142 90
Due from J. F. Upton's taxes	1,991 41
Due from Page A. Wyman, Coll.	17,336 77
State Tax committed	3,968 24
County Tax committed	891 51
Supplementary	25 60
Rent of Town Hall	24 00
State Poor	269 24
State School Fund	2,350 72
Sale of Town Team	350 00
State Pensions	168 00
State Tax on Bank Stock	209 28
Reimbursement J. D. Eastman	10 88
Interest on Taxes	8 53
Interest on Daily Balances	7 20
Unpaid checks of J. F. Upton estate	268 76
State Highway reimbursed for Patrol	157 57
State Highway improved road	12 00
Rose Carpenter, hay, Town Farm	10 00
Charles Savage, hay, Town Farm	1 50
George C. Pease for town team	2 00
E. M. Oliver, Administratrix	2 85
Refund from State, dog tax	55 86
Notes issued	2,000 00
State for damage to sheep	120 00
	<hr/> \$31,530 63

## EXPENDITURES

State Tax	\$,3,968 24
County Tax	891 51
Snow Bills	850 83



Soldiers' Pensions	168 00	
Repairs of Roads and Bridges	2,951 32	
Material, Popham Road	104 90	
Schools	4,254 90	
Tuition, Free High School	387 26	
School Supplies	7 17	
Sidewalks	231 33	
Interest	699 84	
Contingent	561 56	
Town Hall	48 18	
Repair School Buildings	64 16	
Flags for Schools	4 50	
State Highway	533 00	
Patrol Maintenance	157 57	
State Poor	269 24	
Support of Poor	172 00	
Town Team	36 81	
Salary of Officers	1,370 82	
Free Text Books	94 54	
Discounts	275 01	
Abatements	69 28	
Taxes assumed	25 60	
Due from Harry S. Hosmer	34 49	
Due from Page A. Wyman	5,525 20	
Due from taxes of J. F. Upton	1,711 03	
Notes Paid	5,300 00	
	<hr/>	
	\$30,768 29	
Feb. 19, 1294, cash on hand	762 34	
	<hr/>	
		\$31,530 63

## REPAIRS OF ROADS AND BRIDGES

F. A. OLIVER, *Road Commissioner*

1923

### MARCH PAY ROLL

Fred A. Oliver and team, 1 day, 7 hours, \$5.50	\$ 7 94
Fred A. Oliver, repairs to railing Winnegance bridge	56

Oliver Webster, 7 hours, \$2.50	1 96
Tine Colby and horse, 1 day, 8 hours, \$4.00	7 54
Tine Colby, 8 hours, \$2.50	2 24
Eric Carlson, 2 days, 5 hours, \$2.50	6 39
Bernard Carlson, 2 days, 5 hours, \$2.50	6 39
W. P. Cushing, 2½ days, \$2.50	6 25
C. A. Rollins, team, 2 days, \$3.00	6 00
C. A. Rollins, team and man, ½ day, \$5.50	2 75
Elbridge Morse, 3 days, 1½ hours, \$2.50	7 92
Edwin F. Dyer, 1½ days, \$2.50	3 75
C. P. Morrison, 3½ days, \$2.50	8 75
C. P. Morrison, horse, 1½ days, \$1.50	2 25
M. L. Oliver, 5 hours, \$2.50	1 40
A. E. Purington, 3 hours, \$2.50	84
Frank Wyman and oxen	9 68
James E. Perry, 2 days, 3 hours, \$2.50	6 12
Harry Frye, 8 hours, \$2.50	2 30
William Wyman, 7 hours, \$2.50	1 96
Charles Rogers, ½ day, \$2.50	1 25
George Oliver, 2 hours	56
Frank Frisbee, 3 hours	84
William Bowker, 7 hours	1 96
Frank L. Harris, 1½ days, \$2.50	3 75
E. P. Bartlett and horse, 1 day	4 00
E. P. Bartlett, ¼ day, \$2.50	62
Kenneth Wyman, 7 hours, \$2.50	1 96
Jeremiah Bartlett, 3½ days, \$1.50	5 25
J. D. Eastman, 1½ days, \$2.50	3 75
J. D. Eastman and horse, 2 days, \$4.00	8 00
W. A. Butler, ¾ day, \$2.50	1 87

#### APRIL PAY ROLL

Fred A. Oliver, 2 days, \$3.00	6 00
Fred A. Oliver, team, ½ day, \$3.00	1 50
Fred A. Oliver, horse, 2 hours, \$1.50	34
Johnson Bros., shovels	2 75
Telephone	20



Charles Savage, $\frac{1}{2}$ day, \$2.50	1 25
C. A. Harrington, 3 hours, \$2.50	84
Eugene Bradshaw, 6 hours, \$2.50	1 68
Waitswell Wallace, 4 hours, \$2.50	1 12
Harry McIntire, 4 hours, \$2.50	1 12
George C. Beals, 4 hours, \$2.50	1 12
E. P. Bartlett, 1 day	2 50
E. P. Bartlett, horse, $\frac{3}{4}$ day, \$1.50	1 12
W. H. Bartlett, 1 day	2 50
H. D. Mank, 1 day, 3 hours, \$2.50	3 34
E. C. Worrey, $\frac{1}{2}$ day, \$2.50	1 25
L. M. Oliver, 1 day	2 50
Walter C. Ridley, 1 day, $7\frac{1}{2}$ hours, \$2.50	4 60
William Hallett, 2 days, \$2.50	5 00
Frank L. Harris, 1 day	2 50
J. D. Eastman, 1 day	2 50
Jerry Harrington, 4 hours, \$2.50	1 12

#### PAY ROLL MAY 1 TO 12

Fred Oliver, 10 days, \$3.50	35 00
E. A. Harrington, 10 days, \$3.00	30 00
Frank Frisbee, 6 days	18 00
Miles Webber, 1 day	3 00
Charles Savage, 10 days	30 00
Fred A. Oliver, team, $9\frac{1}{2}$ days	28 50
Sydney B. Coffee and team, 1 day	6 00
Telephone fee	20
Nails, 20 pounds, 7 cents	1 40
O. L. Hallett, snow bills, 2 days, \$2.50	5 00
J. R. Wyman, 1 day, 3 hours, \$2.50	3 34
Clarence Pye, 1 day, 3 hours, \$2.50	3 34
F. S. Curtis, 7 loads gravel, 15c	1 05
J. D. Rogers, 1 load gravel	15
John G. Morse, 17 loads gravel, 15c	2 55
Martha Cutting, 7 loads gravel	1 05
Thomas Spence, 19 loads gravel	2 85
C. M. Conant Co., road machine repairs	20 40

Freight on road machine repairs	74
Johnson Bros., road machine repairs	1 63
N. W. Eaton and team, 1 day	6 00

#### PAY ROLL MAY 12 TO 26

Fred A. Oliver, 11 days, \$3.50	38 50
Frank Frisbee, 11 days, \$3.00	33 00
Charles Savage, 10 days	30 00
C. A. Harrington, 9 days	27 00
Miles Webber, 1 day	3 00
J. R. Wyman, $8\frac{3}{4}$ days	26 25
James Oliver, $\frac{3}{4}$ day	2 25
Harold Gray, $2\frac{1}{2}$ days	7 50
Tommy Allegrin, 3 days	9 00
N. W. Eaton, team, $8\frac{3}{4}$ days, \$3.00	26 25
Mareen Blaisdell, team, $1\frac{1}{2}$ days	4 50
Fred A. Oliver, team, 11 days	33 00
J. G. Morse, lumber	8 32
Charles Cutting, lumber	2 00
J. D. Eastman, 25 loads dirt, 10c	2 50
William Bowie, 93 loads gravel, 15c	13 95
Tine Colby, 1 day	3 00
Tine Colby, horse, 3 hours, \$4.00	1 35
Telephone	10
N. W. Eaton and team, snow bills, 4 hours, \$5.50	2 48
N. W. Eaton and horse, snow bills, 8 hours, \$4.00	3 60
William Bowie and team, 1 day	5 50

#### PAY ROLL MAY 28 TO JUNE 18

Fred A. Oliver, 15 days, \$3.50	52 50
E. A. Harrington, 14 days, \$3.00	42 00
Frank Frisbee, 8 days, \$3.00	24 00
Tommy Allegrin, 14 days	42 00
Fred C. Worrey, 15 days	45 00
Sydney Coffee and team, 11 days, \$6.00	66 00
Tine Colby and horse, 1 day	4 00
Tine Colby, 3 hours, \$3.00	1 00



Fred A. Oliver, team, 14 days, \$3.00	42 00
John G. Morse, lumber, 175 ft., \$40.00	7 00
J. D. Eastman, 22 loads gravel, 15c	3 30
Charles Morrison, 7 loads gravel	1 05
Gertrude Blaisdell, 4 loads gravel	60
Albert Storer, 17 loads dirt, 10c	1 70
Johnson Bros., 25 lbs. nails, 7c	1 75
J. Rodney Wyman, 5 days, \$3.00	15 00
James Oliver, 5 days	15 00
N. W. Eaton, team, 5 days	15 00

#### PAY ROLL JUNE 18 TO 30

Fred A. Oliver, 10½ days, \$3.50	36 75
Tommy Allegrin, 10½ days, \$3.00	31 50
E. A. Harrington, 2 days	6 00
Frank Frisbee, 1 day	3 00
F. C. Worrey, 10 days	30 00
Earl Worrey, 5½ days	16 50
Tine Colby, 5 days	15 00
John G. Morse, 768 ft. lumber, \$40.00	30 72
George C. Pease, 10 lbs. nails, 5c	50
William R. Bowker, 35 loads gravel, 15c	5 25
Bessie Dickinson, 8 loads dirt, 10c	80
Tine Colby, 7 loads dirt	70
Telephone	10
Sydney B. Coffee and team, 10 days, \$6.00	60 00
Fred Oliver, team, 9½ days, \$3.00	28 50
Frank Wyman and oxen, 4 days, \$4.50	18 00
Frank Wyman, 17 loads gravel, 15c	2 55
M. L. Percy, 12 loads dirt, 10c	1 20
M. L. Oliver, 5¼ days, \$3.00	15 75
C. M. Conant & Co., road machine	14 50
Freight on culverts	12 66

#### PAY ROLL JULY 1 TO 15

Fred A. Oliver, 1½ days, \$3.50	5 25
Tommy Allegrin, 1½ days, \$3.00	4 50

F. C. Worrey, 1½ days	4 50
Earl Worrey, 1 day	3 00
Fred A. Oliver, team, 1½ days, \$3.00	4 50
C. V. Minott, dynamite	2 06

#### PAY ROLL AUG. 1 TO 11

Fred A. Oliver, 5 days, \$3.50	17 50
Tommy Allegrin, 4½ days, \$3.00	13 50
Earl Worrey, 2¼ days	6 75
Nelson Heald, 1 day	3 00
Fred A. Oliver, team, 4½ days, \$3.00	13 50
E. M. Oliver, 30 loads gravel, 15c	4 50

#### PAY ROLL AUG. 13 TO 31

Fred A. Oliver, 14½ days, \$3.50	50 75
Tommy Allegrin, 12 days, \$3.00	36 00
Earl Worrey, 10½ days	31 50
M. L. Oliver, 11 days	33 00
Percy Sprague, 6 days	18 00
Allie Rollins, team and man, 3 days, \$6.00	18 00
Allie Rollins and truck, 7 days, \$10.00	70 00
Fred A. Oliver, team, 13½ days, \$3.00	40 50
Fred Curtis, 39 loads gravel, 15c	5 85
Nat Morse, 66 loads gravel	9 90
E. M. Oliver, 10 loads gravel	1 50
Leland Wallace, 4½ days, \$3.00	13 50
Anderson, 4½ days	13 50
Sydney B. Coffee, 8½ days	25 50
John Holbrook, 8 days	24 00

#### PAY ROLL SEPT. 1 TO 15

Fred A. Oliver, 10½ days, \$3.50	36 75
Percy Sprague, 10½ days, \$3.00	31 50
Harry Pushard, 9 days	27 00
M. L. Oliver, 7 days	21 00
Fred Curtis, 4 days	12 00
Earl Morse, 6 hours, \$3.00	2 00



Allie Rollins and truck, 6½ days, \$10.00	65 00
Fred A. Oliver, team, 10 days, \$3.00	30 00
Fred Curtis, 54 loads gravel, 15c	8 10
J. Bradford Sprague, 29 loads gravel, 15c	4 35
William R. Bowie, 30 loads gravel, 15c	4 50
E. M. Oliver, 20 loads gravel, 15c	3 00
C. M. Conant Co., culverts	62 34

## PAY ROLL SEPT. 17 TO 29

Fred A. Oliver, 1½ days, \$3.50	5 25
Fred A. Oliver, team and man, 1 day	6 00
Charles D. Chaney, lumber	9 31
John G. Morse, lumber	32 11
George C. Pease, 10 lbs. nails, 6c	60
James L. Morse, culvert	21 60

## PAY ROLL OCT. 1 TO NOV. 1

Fred A. Oliver, 3½ days, \$3.50	12 25
Harry Pushard, 3½ days, \$3.00	10 50
Fred Oliver, team, 3 days	9 00
Johnson Bros.	2 00
Hezekiah Harrington	9 50
John D. Eastman, 12 loads gravel, 15c	1 80
Martin Wyman, team, snow bills, 2 hours, 42c	84
Swanton Wyman, 13 hours, 30c	3 90
Frank Wyman, 4 hours	1 20
Asa A. Wyman, 13 hours	3 90

## PAY ROLL NOV. 1 TO DEC. 1

C. W. Rogers, tools	7 95
Fred A. Oliver, 3½ days, \$3.50	12 25
Harry Pushard, 1 day	3 00
Allie Rollins and truck, 1½ days, \$10.00	15 00
Eugene Bradshaw, 1 day	3 00
C. P. Chaney, lumber	3 95
Oscar Gilliam, lumber	4 50



Fred Curtis, 34 loads gravel, 15c	5 10
Albert Thompson, 4½ hours, 30c	1 35
William H. Hosmer, 2 days, \$3.00	6 00
Sydney B. Coffee, conveyance Mr. Allen	2 00
Patrol Maintenance (town's apportionment)	603 20
T. C. Hughes, 4 hours, 30 cents	1 20
John G. Morse, lumber for bridge	5 68
	<hr/>
	\$2,951 32
Appropriated	2,950 00
	<hr/>
Overdrawn	\$ 1 32

## SNOW BILLS

Dec. 1, 1922 to March 5, 1923	\$850 83
Appropriated	750 00
	<hr/>
Overdrawn	\$100 83

Itemized accounts of the above on file at the Selectmen's office.

## MATERIAL POPHAM ROAD, SPECIAL RESOLVE

Leonice Morse, drag, 1920	\$ 10 00
Hiram B. Wyman, 155 loads dirt, 10c	15 50
Frank S. Bowker	5 90
Fred D. Wyman	4 30
William R. Bowker, 10 loads gravel, 15c	1 50
William R. Bowie	5 00
William K. Cushing, 612 loads gravel, 15c	61 20
Estate W. R. Dickinson	1 50
	<hr/>
	\$104 90

1923

Due on Popham Resolve fund	\$4,000 00
Paid on same	500 00
	<hr/>
Balance due	\$3,500 00

# STATEMENT PHIPPSBURG STATE AID, 1923

February 12, 1924

Feb.	7	State Treasurer		\$334 72
		Treasurer, Final Payment 1922		587 43
			Date, 1923	
Aug.	4	Allen, W. T., acc't	7/28-8/1	6 05
Sept.	1	Cutting, H. W., pay roll	8/2-16	175 08
"	1	Allen, W. T., acc't	8/23-29	5 00
"	1	Rogers, Elmer, bill	8/24	2 06
"	1	Read Nichols Co., bill	8/1-11	44 00
"	1	Cutting, Carrie, bill	8/11	1 20
"	1	Morse & Sons, John, pay roll	8/1	13 63
"	1	Cutting, H. W., bill	7/31	3 98
"	1	Cutting, C. H., bill	7/31	7 08
"	8	Cutting, H. W., pay roll	8/30-9/5	65 18
"	13	Allen, W. T., acc't	9/6-13	4 50
"	23	Cutting, H. W., pay roll	9/13-18	76 85
Oct.	1	Treasurer, bill	9/18	12 00
"	1	Allen, W. T., acc't	9/20-26	6 00
"	1	Cutting, H. W., pay roll	9/19-26	87 50
"	1	Fisher, A. G., bill	9/24	24 75
"	1	State Treasurer, bill	9/26	30 00
"	6	Cutting, H. W., pay roll	9/27-10/3	177 50
"	8	Day, J. N., bill	9/24	2 75
"	8	Frye, E. M., bill	10/2	1 25
"	13	Cutting, H. W., pay roll	10/4-10	169 00
"	13	Cahill, A. R. & G. A., bill	10/8	16 75
"	13	Day, Jos. N., bill	10/10	12 30
"	13	Curtis, Fred, bill	10/10	7 80
"	13	Trans. for Vo. 7712 from Special Resolve, pay roll	9/5-12	82 03
"	27	Allen, W. T., acc't	10/18-24	4 90
Nov.	5	Rogers, C. W., bill	8/18	4 47
"	6	Jr. correction Vo. 7773 from Special Resolve		3 00
"	10	Cutting, H. W., pay roll	10/12-17	90 50



Nov. 15	Rogers, Elmer, bill	10/17	95
“ 15	Day, Jos. N., bill	10/18	2 30
“ 15	Cahill, A. R. & G. A., bill	10/20	4 50
“ 15	Bates, James L., bill	10/26	5 00
“ 15	Wyman, Martin, bill	11/1	50
“ 15	Spence, Thos., bill	11/1	1 95
“ 15	Curtis, Fred, bill	11/1	11 70
“ 15	Fisher & Co.. A. G., bill	10/31	14 98
“ 15	Allegum, Fred, bill	11/1	15 00
“ 15	Rogers, C. W., bill	10/18	14 29
“ 15	Conant Co., C. M., bill	10/8	31 20

Total charges

\$2,161 63

#### CREDITS

	Balance from 1922	\$ 587 43
Mar. 9	Town Trans.	334 72
July 1	Apportionment	708 89
Aug. 4	Towns	533 00

Total credits

\$2,164 04

Total charges

2,161 63

Balance Jan. 1, 1924

\$ 2 41

This statement has been confused with the Popham Resolve work under C. V. Minott.

Statement as above	\$2,164 04	
Feb. 7/22 Popham Road Work	922 15	C.V.M.

State Aid Road Fund for 1923

\$1,241 89

H.W.C.

#### STATEMENT

#### PHIPPSBURG SPECIAL RESOLVE, 1923

February 12, 1924

Vo.No.

Balance from 1922		\$2,333 68
Trans. Vo. 7712 to Phippsburg State Aid	10400	82 03
Trans. Vo. 7773 to State Aid	11377	3 00
		<u>\$2,418 71</u>



Pay Rolls:	Date, 1923	Voucher Number	
Chas. V. Minott	5/3-9	21044	\$ 40 12
	5/17-23	21779	9 50
	5/24-30	22111	54 00
	5/21-6/6	22714	77 64
	6/7-13	23573	94 75
	6/14-20	23741	136 83
	6/21-28	326	138 50
	6/28-7/4	1069	93 19
	7/26-8/1	3592	57 50
	8/2-8	4574	58 78
	8/9-15	5191	33 75
	8/16-22	5516	118 50
	8/23-29	5868	105 25
	8/30-9/5	6750	142 00
H. W. Cutting	9/5-12	7712	82 03
Chas. V. Minott	9/6-12	7794	169 00
	9/13-19	8313	132 00
	9/20-26	8903	158 49
	9/27-10/3	9634	282 89
	10/4-10	10327	186 50
	10/11-17	11060	14 00
Total			<hr/> \$2,185 22
Bills:			
State Treas.	5/8-11	21002	\$20 00
M. C. R. R. Co.	5/8	21028	2 31
Chas. V. Minott	5/9	21075	2 00
	5/23	21780	2 00
	5/29	22303	4 40
	6/6	22749	3 00
	6/13	23574	7 50
	6/14	61	7 00
	6/27	327	2 40
	7/4	1786	3 50
	8/1	4088	2 50

	8/8	4574	2 50
	8/22	5599	3 50
Stephen Litchfield	5/23, 12/26	5600	36 50
	8/29	5869	3 50
H. W. Cutting	9/5	7340	4 50
	9/12	7773	3 00
Fred Curtis	9/12	7924	4 00
Chas. V. Minott	9/19	8318	5 80
	9/26	8962	4 50
	10/3	9655	4 50
Read Nichols Co.	10/10	10545	20 16
M. R. Bowie	11/1-7	12807	18 00
Wm. A. Butler	10/18-24	12802	3 50
Geo. L. Oliver	11/8-14	14671	13 50

Total			\$184 07
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Credit			\$2,418 71
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Total pay rolls	\$2,185 22		
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Total bills	184 07		
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Total expenditures			\$2,369 29
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Balance			\$ 49 42
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### PATROL MAINTENANCE

E. B. Houdlette	\$142 08	
Arthur Roderick	22 50	
Kenneth Wyman	34 50	
A. D. Adams	8 49	
State Highway Com.	553 20	
		\$760 77
Reimbursed by State		157 57
		\$603 20
Town apportionment by patrol		

### TOWN TEAM CARE AND SUPPLIES

Charles B. Savage	\$24 00
George C. Pease	8 00



C. W. Rogers	71	
C. V. Minott	4 10	
	<hr/>	\$36 81

## SCHOOLS

## TEACHING AND BOARD

Bessie L. Sprague	\$384 00	
Nellie Kelley	156 00	
Mildred Brawn	136 00	
L. Gertrude Storer	347 00	
Myna Chadbourne	170 00	
Ruth C. Trueworthy	204 00	
Maxine A. Walker	150 00	
Celeste Wallace	514 00	
Grace Brawn	274 00	
Gertrude M. R. Walker	6 40	
Jessie Kelley	201 60	
Marguerite McNulty	360 00	
	<hr/>	\$2,903 00

## BOARD OF TEACHERS

Mrs. Elbridge Morse	\$150 00	
Mrs. John Holland	150 00	
Mrs. Greenlow	60 00	
Sadie Stacey	25 00	
Emma Perry	160 00	
	<hr/>	\$545 00

## HEATING SCHOOL BUILDINGS

C. A. Rollins	\$30 00
N. W. Eaton	29 50
William R. Bowie	20 00
Thomas Spence	5 50
C. H. Cutting	1 00
Joseph Young	33 00
P. Ormand Rogers	13 00
Charles P. Morrison	30 00



Frank K. Wyman	65 00	
Everett A. Harrington	19 25	
J. D. Rogers, delivered wood	2 00	
A. P. Sylvester	9 00	
John G. Morse	1 50	
	<hr/>	\$258 75

## TRANSPORTATION

Burleigh Pye	\$120 00	
Rose Carpenter	360 00	
Ralph Kenney, 1922	36 00	
	<hr/>	\$516 00

## JANITORS

L. Gertrude Storer	\$11 75	
Rose Carpenter	3 00	
John Holland	3 00	
George F. Chandler	2 00	
J. D. Rogers	4 40	
F. C. Chandler	2 50	
Celeste Wallace	3 00	
Grace Brawn	2 50	
	<hr/>	\$32 15

## TUITION "SECONDARY SCHOOLS"

## City of Bath:

Howard Bowker	\$30 00
Christine Frye	30 00
Doris Morse	30 00
Harriet Morse	30 00
Marion Morse	10 00
Ruth Williams	30 00
Herbert Morse	10 00
Ellen Williams	30 00

## Westbrook Seminary:

Margaret D. Sylvester	60 00
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## Lewiston School Dept.:

Doris Blaisdell	37 26
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## City of Bath:

Doris Morse	15 00	
Ellen Williams	15 00	
Harriet Morse	15 00	
Ruth Williams	15 00	
Howard Bowker	15 00	
Christine Frye	15 00	
	<hr/>	\$ 387 26
	\$387 26	
Appropriated	300 00	
	<hr/>	
Overdrawn	\$ 87 26	
	<hr/>	
Total expenditures		\$4,642 16

## AVAILABLE RESOURCES

Appropriated School	\$3,000 00
Appropriated Free High School	300 00
State School Fund	2,350 72
	<hr/>
	\$5,650 72

## OVERDRAFT

1922 Common Schools	\$1,520 44	
Free High School	377 65	
1923 Free High School	87 26	
	<hr/>	
	1,985 35	
	<hr/>	3,665 37
		<hr/>
Overdraft 1923		\$ 976 79

## REPAIR OF SCHOOL BUILDINGS

Appropriated		\$200 00
Carl Wallace	\$ 2 60	
Johnson Bros.	55	
F. W. Ridley	36 00	
C. H. Cutting	16 56	
William H. Hutchins	1 25	

C. W. Rogers	4 41	
Frank K. Wyman	2 79	
	<hr/>	\$ 64 16
Unexpended		<hr/> \$135 84

### FLAGS FOR SCHOOLS

Appropriated		\$15 00
W. H. Smith & Son	\$2 50	
J. D. Rogers, flag pole	2 00	
	<hr/>	\$ 4 50
Unexpended		<hr/> \$10 50

### FREE TEXT BOOKS

Appropriated		\$100 00
Silver, Burdette & Co.	\$26 00	
American Book Co.	3 09	
J. L. Hammett Co.	6 76	
D. H. Knowlton	3 26	
Edward E. Babb & Co.	45 56	
Public Health Association	1 08	
A. N. Palmer Co.	1 24	
Ginn Co.	6 41	
W. H. Smith & Son	1 14	
	<hr/>	\$ 94 54
Unexpended		<hr/> \$ 5 46

### SCHOOL SUPPLIES

Appropriation		\$100 00
Thomas M. Spence	\$ 63	
Elmer W. Rogers	3 88	
Oliver Webster	60	
Fred A. Harrington	1 00	
George C. Pease	1 06	
	<hr/>	\$ 7 17
Unexpended		<hr/> \$ 92 83



## SUPPORT OF POOR

Appropriated		\$200 00
Fred S. Curtis for burial of Edwin Wallace	\$ 62 00	
State for Irwin Mains	104 00	
H. D. Grant for F. C. Worrey's child	6 00	
	<hr/>	\$172 00
Unexpended		<hr/> \$ 28 00

## STATE POOR

A. J. Coffin, supplies to Eliza and Emery Griffin from Dec. 31 1922 to Dec. 31, 1923	\$269 24
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## CONTINGENT

Newell White	\$ 1 20
Shaw's Book Store	3 50
Loring, Short & Harmon	13 85
New England Tel. & Tel. Co.	1 50
New England Supply Co.	21 25
Hiram T. Stevens, records of transfers	6 45
T. B. Perry, fitting wood, Town Hall	1 75
The Times Co., Town Reports	144 00
The Times Co., supplies	2 25
Wm. R. Bowker, wood, Town Hall	8 00
H. W. Cutting, office supplies and telephones	3 95
H. W. Cutting, expenses to Asses- sors' Convention	8 21
J. B. Drake, insurance Town Hall \$18.00, vacancy permit, 30c	18 30
E. P. Morse, conveying Sealer of Weights and Measures	6 00
Edwin F. Small, keys, Town Hall	75
George C. Pease, expenses to Gray and Augusta	9 50

Zina M. Eaton, expense Assessors' Convention, \$8.21, office supplies, 40c	8 61	
Lewis Murphy Co., Certified Accountants	100 00	
E. M. Oliver	2 02	
W. E. Bongartz, Health Officer	3 00	
Fred A. Curtis, conveying officer	3 00	
Alston E. Oliver	50	
Ralph O. Dale, collection of taxes, (commission)	22 75	
J. Bradford Sprague, sheep killed and damaged	120 00	
Walter S. Glidden, attorney fees	4 00	
Ralph O. Dale, commission	8 20	
George C. Pease	3 15	
Page A. Wyman	26 43	
Alston E. Oliver	7 94	
H. W. Cutting, stock	1 50	
	<hr/>	\$561 56
Appropriated		\$400 00
		<hr/>
		\$161 56

## REPAIR TOWN BUILDINGS

Aurin C. Wallace	\$18 66	
John G. Morse	19 84	
C. W. Rogers	9 68	
	<hr/>	\$48 18

## SALARY OF OFFICERS

Clara M. Reed, Supt. of Schools	\$156 82
John A. Norris, Truant Officer	50 00
John G. Morse, Auditor	5 00
Charles H. Cutting, Ballot Clerk	3 00
Arthur Roderick, Ballot Clerk	3 00
Henry M. Heald, Election Clerk	3 00
Charles B. Savage, Election Clerk	3 00
Zina M. Eaton, Election Officer	3 00
George C. Pease, Election Officer	3 00



H. W. Cutting, Election Officer	3 00	
Earle Morse, Dog Constable	27 50	
Alston E. Oliver, Treasurer	104 44	
E. A. Harrington, Town Clerk	23 25	
H. W. Cutting, Selectman, Assessor and Overseer of Poor	200 00	
Zina M. Eaton, Selectman, Assessor and Overseer of Poor	90 00	
George C. Pease, Selectman, Assessor and Overseer of Poor	200 00	
Page A. Wyman, Collector	489 81	
George A. Oliver, Health Officer	3 00	
	<hr/>	\$1,370 82
Appropriation		1,200 00
		<hr/>
Overdrawn		\$170 82

## INTEREST

Appropriated		\$1,000 00
First National Bank, Mar. 17, 1923, \$2,500	\$ 62 50	
First National Bank, May 28, 1923, \$1,000	16 67	
First National Bank, June 11, 1923, \$1,000	16 67	
Alice M. Minott	100 00	
Ann M. Bowker	24 00	
Walter H. Bowker	40 00	
Jennie L. Duley	40 00	
Ellis P. Rogers	20 00	
Mary B. Bowker	20 00	
First Nat. Bank, \$9,800, 6 months	245 00	
Ada J. Oliver	37 50	
Rebecca H. Stinson	37 50	
F. S. Bowker	40 00	
	<hr/>	\$699 84
Unexpended		300 16
		<hr/>
		\$1,000 00

## SIDEWALKS

Appropriated		\$300 00
E. S. Marr, Popham walk	\$100 00	
Walter H. Bowker, Center walk	6 00	
C. D. Chaney, lumber, Center walk	7 07	
C. V. Minott, nails, Center walk	1 40	
John G. Morse, Popham walk	79 57	
Joseph Young, Popham walk	4 25	
George A. Oliver, Popham walk	10 50	
N. Perkins, Popham walk	10 50	
D. A. Bishop, nails	60	
Johnson Bros.	4 75	
Richard C. Morse	6 30	
George C. Pease	39	
	<hr/>	\$231 33
Unexpended		68 67
		<hr/>
		\$300 00

## TAXES ASSUMED, 1923

Isaac Atkinson	\$ 80	
A. B. Brown, heirs	3 20	
Horace Davis	80	
John Davis	80	
Roscoe Davis	80	
J. E. Farr	80	
J. W. Fitzpatrick	80	
Edgar Fossett	80	
Francis Hunt	80	
E. A. Morwick	80	
Lillian Richardson, heirs of	8 00	
J. S. Randall	2 40	
Isabelle Ricker	80	
Frances Weeks	80	
Cyrus Walker	1 60	
Andrew Blaisdell, heirs of	1 60	
	<hr/>	\$25 60



## TAXES ABATED, 1923

Appropriated		\$50 00
Alkanah Wyman, poll, under age	\$ 3 00	
Lewis Wallace, poll, under age	3 00	
Albert Morse, non-resident	3 00	
Estate W. R. Dickinson, personal tax	31 48	
Abbie Burgess, heirs, over valued	6 40	
Asa Wyman, horse not owning	3 20	
Jennie L. Duley and Charles Perry, taxed twice	6 40	
James E. Perry, auto, not owning	12 80	
	<hr/>	\$69 28

## COLLECTOR'S REPORT

HARRY S. HOSMER, Coll., 1917

Feb. 13, 1922, to balance due town \$142 90

CR.

Feb. 19, 1924, by cash paid Town

Treasurer	\$108 41	
Balance due town	34 49	
	<hr/>	\$142 90

PAGE A. WYMAN, Coll., 1918

Feb. 13, 1922, balance due town \$511 95

CR.

Feb. 16, 1924, by cash paid Treas. \$328 74

Balance due town	183 21	
	<hr/>	\$511 95

PAGE A. WYMAN, Coll., 1922

Feb. 13, 1923, balance due town \$2,939 80

CR.

Feb. 15, 1924, by cash paid Town

Treasurer	\$1,513 79	
By cash due town	1,426 01	
	<hr/>	\$2,939 80

## PAGE A. WYMAN, Coll., 1923

June 11, 1923

To Commitment taxes 1923	\$18,744 77	
Supplementary	25 60	
	<hr/>	\$18,770 37

CR.

Feb. 18, 1924

By Cash paid Town Treasurer	\$14,484 50	
Taxes assumed	25 60	
Discount on taxes	275 01	
Abatements	69 28	
Balance due town	3,915 98	
	<hr/>	\$18,770 37

## J. F. UPTON, Taxes 1919

Feb. 19, 1924, by balance due town	\$161 22
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## J. F. UPTON, Taxes 1920

Feb. 17, 1923, to balance due town	\$560 94
------------------------------------	----------

CR.

Feb. 19, 1924

By Cash paid Town Treasurer	\$ 31 51	
Balance due town	529 43	
	<hr/>	\$560 94

## J. F. UPTON, Taxes 1921

Feb. 17, 1923, to balance due town	\$1,269 25
------------------------------------	------------

CR.

Feb. 19, 1924

By Cash paid Treasurer	\$ 248 87	
Balance due town	1,020 38	
	<hr/>	\$1,269 25

## TOWN NOTES OUTSTANDING

June 22, 1912, Alice M. Minott	\$1,000 00
July 2, 1912, Alice M. Minott	1,500 00



June 4, 1914, Walter H. Bowker	1,000 00	
June 28, 1916, Jennie L. Duley	1,000 00	
July 11, 1917, Ann M. Bowker	600 00	
Oct. 3, 1918, May Bowker	500 00	
Oct. 3, 1918, Ellis P. Rogers	500 00	
Nov. 1, 1921, Ada J. Oliver	925 00	
Nov. 1, 1921, Rebecca H. Stinson	925 00	
First National Bank	9,000 00	
Frank S. Bowker	1,000 00	
	<hr/>	\$17,950 00

### LIABILITIES AND RESOURCES

Town notes outstanding		\$17,950 00
Due from J. F. Upton's taxes	\$1,711 03	
Harry Hosmer	34 49	
Page A. Wyman	5,525 20	
Alston E. Oliver	762 34	
Real estate sold for taxes	500 00	
Real estate sold and assumed	497 01	
Balance as town debt	8,919 93	
	<hr/>	\$17,950 00

### TOWN PROPERTY

Town Farm  
 Town Hall  
 Road machines  
 Steam drill and boiler  
 School property

All of which is respectfully submitted.

GEORGE C. PEASE,

H. W. CUTTING,

ZINA M. EATON,

*Selectmen of Phippsburg.*

# Financial Statement

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ALSTON E. OLIVER, *Treasurer*

Feb. 21, 1923

To Balance due town	\$ 1,145 81	
Cash received, Page A. Wyman, Collector 1923	14,510 10	
Page A. Wyman, Collector 1922	1,513 79	
Page A. Wyman, Collector 1918	328 74	
Harry S. Hosmer, 1917	108 41	
Sale of Town team	350 00	
Rose Carpenter, hay, Town Farm	10 00	
Rent Town Hall	24 00	
State, Soldiers' Pensions	168 00	
State, Support of Poor	269 24	
State, School Fund	2,350 72	
State Highway, reimbursed on Patrol	157 57	
Tax on Bank Stock	209 28	
Interest on daily balances	7 20	
Tax collected years 1920-1921	280 38	
State, Improved State Road	12 00	
J. D. Eastman, overpaid on snow bill	10 88	
Charles Savage, hay, Town Farm	1 50	
G. C. Pease for town team	2 00	
Dog Licenses	115 00	
State, damage to sheep	120 00	
Refund from State, dog licenses	55 86	
E. M. Oliver, administrator of J. F. Upton's estate	2 85	
Interest on taxes	8 53	
Estate J. F. Upton, checks	268 76	
Notes issued	2,000 00	
	<hr/>	\$24,030 62



## CR.

Paid Town Orders	\$12,825 53	
Town Notes	5,300 00	
State Tax	3,968 24	
County Tax	891 51	
Soldiers' Pensions	168 00	
State Treasurer, dog licenses	115 00	
Cash on hand Feb. 19, 1924	762 34	
	<hr/>	\$24,030 62
Albert T. Totman Library Fund, on deposit		
First National Bank		\$4,451 11

## TRUST FUND

For perpetual care cemetery lot, estate of		
Lydia J. Clifford, Feb. 16, 1924, cash on		
deposit	\$57 93	
Interest	2 32	
	<hr/>	\$60 25

ALSTON E. OLIVER,  
*Treasurer.*

Phippsburg, Me.

# Assessors' Report

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Value real estate, resident owners	\$201,238 00
Value real estate, non-resident owners	270,570 00
	<hr/>
	\$471,808 00
Value of personal estate, resident owners	\$71,350 00
Value of personal estate, non-resident owners	15,335 00
	<hr/>
	\$ 86,685 00
Grand total	<hr/>
	\$558,493 00

## ASSESSED

State tax	\$3,968 24
County tax	891 51
Roads and bridges	2,950 00
Caring for roads, Dec. 1 to March, 1923	750 00
State Aid road	533 00
Schools	3,000 00
Repair school buildings	200 00
Supplies	100 00
Free text books	100 00
Support of poor	200 00
Outstanding indebtedness	1,000 00
Interest	1,000 00
Salary of officers	1,200 00
Abatement	50 00
Contingent	400 00
Discount on taxes	250 00
Tuition Free High School	300 00
Sidewalks	300 00



Flags	15 00	
Annual payment and interest on Popham Resolve fund	700 00	
Overlay	837 02	
	<hr/>	\$18,744 77

Amount real estate tax	\$15,097 85
Amount personal estate tax	2,773 92
291 polls at \$3.00	873 00
	<hr/>
	\$18,744 77

Supplementary		25 60
		<hr/>
		\$18,770 37

Rate assessed 32 mills.  
\$32 per \$1,000.

GEORGE C. PEASE,  
H. W. CUTTING,  
ZINA M. EATON,  
*Assessors of Phippsburg.*

# Auditor's Report.

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Phippsburg, Me., Feb. 22, 1924.

I have examined the records of the Selectmen of the Town of Phippsburg for the year ending Feb. 22, 1924, also all orders drawn and find them duly vouched. The report of the Treasurer shows the financial transactions of the town for the year and his standing with the town at the present time.

The reports of the following collectors, viz: Harry S. Hosmer, Page A. Wyman and the late J. F. Upton, together with their list of unpaid taxes shows their standing with the town at this date.

The revised report of the former Treasurer and Collector I find is not correct so cannot audit same in its present form.

WALTER J. McCOURT,  
*Auditor of the Town of Phippsburg.*



# Vital Statistics for 1923

## BIRTHS

Date	Child's Name	Father's Name	Mother's Maiden Name	Reported by
1923				
Feb. 13	Beatrice Nadrine Lemons	Glenn Lemons	Florence McLaughlin	W. E. Bongartz, M.D.
Feb. 21	Allison Henry Alexander	Warren E. Alexander	Hazel P. Wallace	W. E. Bongartz, M.D.
Mar. 8	Lewis Franklyn Gomez	Charles Gomez	Lena Wallace	Mrs. Charles Anderson
Mar. 29	Edith McDonah Alexander	Henry A. Alexander	Estella McKenney	W. E. Bongartz, M.D.
Mar. 30	Angie Evelyn Wallace	Myrton Wallace	Evelyn Coffin	Mrs. Charles Anderson
July 1	Robert Everett Pye	Ralph A. Pye	Eleanor D. Harrington	W. E. Bongartz, M.D.
July 10	Horace Milton Melville	George F. Melville	Ruby Wallace	W. E. Bongartz, M.D.
July 18	Amy Gertrude Wallace	Jesse J. Wallace	Ann Arletta Munsey	W. E. Bongartz, M.D.
Aug. 5	Edith Margaret Worrey	Fred C. Worrey	Lena M. Doughty	W. E. Bongartz, M.D.
Aug. 24	Leroy Harold Merry	Ralph E. Merry	Beulah F. Pye	W. E. Bongartz, M.D.
Aug. 30	Mae Evaline Stacy	George C. Stacy	Marguerite Holsen	E. M. Fuller, M.D.
Sept. 9	Lawrence Henry Wallace	Illegitimate	Hattie M. Wallace	W. E. Bongartz, M.D.
Sept. 15	Jennette Ora Schriter	Bernard E. Schriter	Vivian Hallet	Mrs. Vivian Schriter
Sept. 25	Regina Mabel Coffin	Illegitimate	Vida A. Coffin	W. E. Bongartz, M.D.
Oct. 30	Granville Edwin Wallace	Lewis Edwin Wallace	Susan Gilliam	Abbie Wallace
Dec. 7	Baby Gilliam	Howard Gilliam	Daisy Wallace	Robert C. Pletts, M.D.
Dec. 27	Hilda Lucille Murphy	John Murphy	Pearl Davis	Abbie Wallace

## MARRIAGES

Date	Place	Groom	Bride	By Whom Married
1923				
Oct. 1	Bath, Maine	Arthur A. Wallace	Eva J. Smith	Rev. Ernest M. Holman
Oct. 15	Bath, Maine	Olney Cleveland Perry	Esther Jane White	Rev. G. F. Rouillard
Oct. 27	South Portland, Maine	James A. York	Etta May Wallace	Rev. Fredric Olsen
Oct. 27	Bath, Maine	Walter M. Rodgers	Dorothy Rollins	Rev. S. A. Evans
Nov. 25	North Bath, Maine	Herbert Doughty	Ruth Heald	Rev. A. C. Brown
Dec. 4	Mt. Vernon Church, Boston	John H. Stacy	Annie B. Clark Oliver	Rev. Lindney Lovett
Dec. 26	Harpwell, Maine	Winfield Everett Wallace	Gladys Ethel Dunning	Rev. Clinton Simonton



# DEATHS

Date	Name	Yrs.	Mos.	Dys.	Cause	Reported by
1923						
Jan. 1	Alma E. Perkins	78	2	—	Angina pectoris	H. F. Morin, M.D.
Jan. 29	Edwin F. Wallace	28	9	27	Acute nephritis	W. E. Bongartz, M.D.
Mar. 15	Anna B. Morton	64	9	7	Pneumonia	W. E. Bongartz, M.D.
June 2	Iantha M. Morse	69	—	24	Cardiac hypertroph	W. E. Bongartz, M.D.
June 21	William A. Perry	72	9	27	Cancer of stomach	B. F. Barker, M.D.
June 22	Rebecca Elizabeth Carr	79	11	18	Interstitial nephritis	W. E. Bongartz, M.D.
June 30	Waitstill C. Wallace	53	1	1	Shock	E. M. Fuller, M.D.
July 21	Amy Gertrude Wallace	—	—	3	Congenital hydrocephalus Malformation of palate	W. E. Bongartz, M.D.
Sept. 1	Franklin S. Frisbee	69	9	29	Cerebral hemorrhage	E. M. Fuller, M.D.
Sept. 3	George S. Rodgers	53	—	—	Influenza	S. S. Mullin, M.D.
Oct. 6	Roberta Marie Libby	—	3	21	Whooping cough	S. B. Marshall, M.D.
Nov. 17	Walter Eugene Bongartz	61	4	9	Cancer of rectum	E. M. Fuller, M.D.
Nov. 30	Ann M. Perry	81	7	16	Fracture of hip	E. M. Fuller, M.D.
Dec. 7	Daisy Gilliam	37	2	16	Preporel emmolius	R. C. Pletts, M.D.
Dec. 7	Baby Gilliam	—	—	—	Premature birth	R. C. Pletts, M.D.
Dec. 25	Adriannah A. Getchell	84	3	1	Probable cause	A. Sprague, M.D.

# School Report

*To the Citizens of Phippsburg:*

The following report of the public schools is respectfully submitted:

Whole number of pupils in town by census of April 1st, 1923, 270; 142 boys, 128 girls.

Number attending town schools, 181.

Number attending high schools, 10.

## RECEIPTS AND EXPENDITURES

### RECEIPTS

Appropriated by town	\$3,000 00	
Secondary tuition	300 00	
State School fund	2,350 72	
	<hr/>	\$5,650 72

### EXPENDITURES

Paid for teachers' wages and board	\$3,448 00	
Fuel	258 75	
Transportation	516 00	
Janitors' services	32 15	
High School tuition	387 26	
	<hr/>	\$4,642 16
		<hr/>
Undrawn to balance		\$1,008 56

## ENROLLMENT OF PUPILS

### WINNEGANCE

Spring term, 13 weeks; 28 pupils, average 23.34.

Fall term, 12 weeks; 17 pupils, average 13.9.

Winter term, 5 weeks; 17 pupils, average 16.2.

Teachers: spring term, Miss Jessie Kelly; wages \$16.00 per week; fall and winter terms, Mrs. Ruth C. Trueworthy, \$12.00 per week.



## CENTER

Spring term, 15 weeks; 25 pupils, average 17.76.

Fall term, 12 weeks; 27 pupils, average 15.42.

Winter term, 5 weeks; 22 pupils, average 13.84.

Teachers: spring term, Miss Maxine Walker, wages \$15.00 per week; fall and winter terms, Miss Grace Brawn, wages \$15.00 per week.

## PARKER HEAD

Spring term, 12 weeks; 8 pupils, average 7.

Fall term, 12 weeks; 7 pupils, average 5.

Winter term, 5 weeks; 6 pupils, average 5.5.

Teachers: spring term, Miss Bessie L. Sprague; fall and winter terms, Miss Myra Chadbourne; wages \$15.00 per week.

## PERCY

Spring term, 13 weeks; 9 pupils, average 5.9 plus.

Fall term, 12 weeks; 9 pupils, average 6.25.

Winter term, 5 weeks; 4 pupils, average 3.68.

Teachers: spring term, Miss Grace Brawn; fall and winter terms, Miss Mildred Brawn; wages \$13.00 per week.

## POPHAM BEACH

Spring term, 13 weeks; 18 pupils, average 15.

Fall term, 12 weeks; 14 pupils, average 10 plus.

Winter term, 5 weeks; 9 pupils, average 8 plus.

Teacher, Mrs. Marguerite McNulty, wages \$12.00 per week.

## SMALL POINT

Spring term, 13 weeks; 6 pupils, average 4.4.

Fall term, 12 weeks; 7 pupils, average 4.54.

Winter term, 5 weeks; 6 pupils, average 4.9.

Teachers: spring term, Miss Nellie Kelly; fall and winter terms, Miss Bessie L. Sprague; wages \$12.00 per week.

## WEST POINT

Spring term, 13 weeks; 39 pupils, average 32.87.

Fall term, 12 weeks; 37 pupils, average 32.38.

Winter term, 5 weeks; 30 pupils, average 29.06.

Teacher, Mrs. L. Gertrude Sanborn; wages for spring term \$16.00 per week; fall and winter terms \$17.00 per week.

## BASIN

Spring term, 13 weeks; 45 pupils, average 40.3 plus.

Fall term, 12 weeks; 39 pupils, average 35.7.

Winter term, 5 weeks; 35 pupils, average 31.1.

Teacher, Mrs. Celeste Wallace, wages \$18.00 per week.

Not absent for one-half day during year: George E. Davis, Alton G. Wallace, Flora A. N. Wallace, A. Bennie Wallace.

Not absent one-half day fall and winter: Flossie Scott, Mildred Smith, Hazel Smith, Ruth Wallace, Ruth A. Morse, Franklin Morse, Mark Harrington, Frederic Chandler, Lafayette Wallace, Philena Perry, Marjory Wallace.

Winter term: Lincoln Parks, Burleigh Williams, Edith Bridges, Herbert Jackson, Frances Morse, Roberta Manson, Richard Morse, Irving Harrington, John Rollins, Edmund Rollins, Jeremiah Bartlett, Freeman Davis, Hollis Gilliam, Grace Gomes, Harvey Perry, Bernice Perry, Kenneth Wallace, May Gilliam, Lorana Gilliam, Warren Gilliam, Elmer Gilliam, Golar Scott.

Fall: Alice Alexander and Ernest Morgan.

## IN GENERAL

The school year has been free from interruption on account of contagious disease of any kind, perhaps partly due to the use of the Health Crusade work the



past two years, and the introduction of physical exercises in the majority of the schools together with the vigilance of the teachers, and the interest now taken by so many mothers in the community, in health and hygiene, as taught by the Red Cross.

The attendance has been much better in all sections except the Center, which is much affected by the continual moving into and out of town by many families, which is an unfortunate condition for all concerned, it is the regular attendance and daily drill work that makes a school interesting and profitable.

The Superintending School Committee of Phippsburg have, during the past year, visited most of the schools in town sometime during the term. In many cases it was on request and some cases voluntary. The schoolhouses needed more or less repairs which has been attended to as far as possible.

At the request of the S. S. C., Richard J. Libby, State Agent for rural education, visited all the school buildings in town in June. He found conditions deplorable, only one schoolhouse, that of West Point meeting State requirements. He ranked our town schools according to requirements and of the more than two hundred schools in the State, ours ranked lowest.

We have got to build in the next three years toilets to all the schools. We can more easily meet this State Law by building two a year and our appropriation that we are asking for will do this. If we do not build them in all probability the state will and look to the town for reimbursement which would be more expensive. In some cases we shall have to purchase additional land.

We are in hopes to consolidate some of the schools thus saving expense and increasing the efficiency of the schools.

The S. S. Comm. were forced to employ out of town help for a Truant Officer, but this was unavoidable as those who were chosen refused in some cases to take the



oath of office, to enforce the law or to act after accepting the office. The State Laws are very stringent regarding truancy.

We have an undrawn balance of between one thousand and eleven hundred dollars which will help to reduce the overdraft of previous years.

The Superintendent and S. S. Committee need the cooperation of the townspeople in order to have better schools and act as a stimulus to teachers and pupils.

It is very generally understood that sanitary toilets, according to State law, must be provided for each schoolhouse in use within a limited time, but as this work cannot be done except a special appropriation is voted for the purpose, it seems that those having children should seriously consider the matter and be prepared to explain the needs to those who are not so immediately interested, so that the coming town meeting may take action.

Parker Head, Percy and Small Point schools have failed to maintain the average required by law, consolidation is what is needed, but the proper transportation is difficult, if not impossible to be obtained in some localities.

The committee arranged a "Get Acquainted Day" program for June 8th at Dromore Grange hall. There was a large gathering present, although the day was very rainy, and every one enjoyed the display of work by the different schools, the fine entertainment provided by them, the music by friends, and talks by members of committee, of the community and especially the talk by Miss Florence M. Hale of the State Department of Education, one of the most eloquent women speakers in educational lines in the United States.

We would recommend:

For support of schools	\$3,000 00
For general repairs	200 00



For toilets	800 00
For text books	100 00
For supplies	50 00
For High School tuition	200 00
For flags, poles and halyards	10 00

BESSIE E. DICKINSON, *Chairman*,  
AGNES CUTTING,  
JOHN D. ROGERS,  
CLARA M. REED, *Superintendent*,  
*Superintending School Committee.*

# Delinquent Taxpayers

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## UNPAID POLLS 1917

John W. Gilliam, Jr.	\$3 00	
George C. Humphreys	3 00	
George O. Rideout	3 00	
Charles H. Ingraham	3 00	
	<hr/>	\$12 00

## UNPAID REAL AND PERSONAL TAXES FOR 1917

John W. Gilliam	\$5 20	
Harold W. Gray	2 60	
George C. Humphreys	2 60	
Charles H. Ingraham	2 60	
George O. Rideout	2 99	
Silas B. Pushard	5 20	
Niles Wallace	1 30	
	<hr/>	\$22 49

## UNPAID POLL TAXES FOR 1918

Alpheus H. Goodwin	\$3 00	
George C. Humphreys	3 00	
Charles H. Ingraham	3 00	
	<hr/>	\$ 9 00

## UNPAID REAL AND PERSONAL TAXES FOR 1918

Walter A. Barker	\$ 1 20
Elmer F. Campbell	1 20
Alpheus H. Goodwin	11 60
John W. Gilliam	4 80
George C. Humphreys	2 40
Edward P. Heald, heirs of	3 60
Charles H. Ingraham	2 40
Charles H. Kohling	4 80



Charles G. Lockner	7 20	
Walter C. Perry	11 20	
Silas B. Pushard	4 80	
H. K. Richards	2 40	
H. R. Ricker	2 40	
William H. Scott	60	
James B. Sprague, heirs of	2 40	
Stephen B. Small, heirs of	36 72	
Niles Wallace	1 20	
C. O. Weston	28 41	
	<hr/>	\$129 33

## UNPAID POLLS FOR 1919

John W. Gilliam, Jr.	\$3 00	
Walter E. McIntire	3 00	
Seth Wallace	3 00	
	<hr/>	\$9 00

## UNPAID REAL AND PERSONAL TAX FOR 1919

Lester Anderson	\$ 83
William A. Coffin	2 70
William C. Dunning	1 35
Raymond Davis	3 51
Archibald Davis	8 77
Harry Green	2 10
John Gilliam	5 40
Harold Gray	2 70
John Murphy, Jr.	1 35
Walter McIntire	5 40
Phebe Harrington	8 10
Maurice E. Skilling	7 43
Sebasco Estates Co.	29 70
George D. Weston	8 37
Waitswell Wallace	2 18
Ralph R. Wallace	2 70
Amos A. Wallace	8 77
Everett Wallace	1 35

Seth Wallace	4 05	
Melvina Wallace, heirs of	6 75	
C. O. Weston	31 96	
Charles H. Ingraham	2 70	
George C. Humphreys	4 05	
	<hr/>	\$152 22

## UNPAID POLL TAXES FOR 1920

William F. Alexander	\$3 00	
Charles Anderson	3 00	
Edgar Barter	3 00	
Charles W. Brown	3 00	
Walter A. Coffin	3 00	
William C. Dunning	3 00	
Raymond Davis	3 00	
Albert Davis	3 00	
Harold Gray	3 00	
Harry A. Green	3 00	
William Hutchins	3 00	
George C. Humphreys	3 00	
Charles H. Kohling	3 00	
Sewall Moore	3 00	
Ira M. Perry	3 00	
Maurice E. Skilling	3 00	
Amasa Scott	3 00	
Waitswell Wallace	3 00	
Amos A. Wallace	3 00	
Leland W. Wallace	3 00	
James F. Wallace	3 00	
Seth Wallace	3 00	
Floyd A. Wallace	3 00	
Charles W. Pye	3 00	
	<hr/>	\$72 00

## UNPAID REAL AND PERSONAL TAXES FOR 1920

Charles Anderson	\$ 1 27
A. W. Blaisdell	13 51
Rosina Black	6 90



Sydney B. Coffee	3 20
Walter A. Coffin	2 55
Augustus E. Davis	3 40
Andrew Dunning	5 10
Raymond Davis	3 40
Wilbur Davis	1 70
William C. Dunning	1 70
Walter Farnsworth	13 60
Harry A. Green	10 20
Harold W. Gray	3 40
Daisy E. Gilliam	3 50
John W. Gilliam	7 65
Howard E. Gilliam	3 40
Phebe Harrington	7 20
Edwin P. Heald, heirs	6 80
Jennie Harrington	20 40
George C. Humphreys	6 80
Everett A. Harrington	24 17
William Heald	5 10
Charles H. Ingraham	3 40
Charles H. Kohling	10 27
Addie Mann, heirs of	3 40
Charles T. McKenney	9 35
James McKenney	5 10
John Murphy, Jr.	1 70
Charles W. Pye	59 56
Silas B. Pushard, heirs	8 50
Alvin C. Pye, bal.	5 50
Amasa Scott	14 45
Delia Scott	6 80
Sebasco Estates	20 40
Edward W. Wallace	3 40
James D. Wallace, bal.	8 05
Everett F. Wallace	12 80
Amos A. Wallace	11 90
Waitswell Wallace	10 20
Edwin F. Wallace, bal.	2 10

Alvin C. Wallace, bal.	26 55
Melvina Wallace, heirs	9 35
Seth Wallace	5 10
Ralph R. Wallace	3 40
Moses Wallace	6 80
Floyd A. Wallace	10 20
C. O. Weston	34 00
George D. Weston	10 20

### POLL TAX, 1921

William F. Alexander	\$3 00
Henry W. Alexander	3 00
Freeland Anderson	3 00
Harold G. Atwood	3 00
Howard A. Atwood	3 00
Thomas Bishop, bal.	2 50
George S. Chandler, Jr.	3 00
Walter A. Coffin	3 00
Alex J. Coffin	3 00
Walter P. Cushing	3 00
Edmund A. Davis	3 00
Albert Davis	3 00
Raymond W. Davis	3 00
Archibald Davis	3 00
Frank DeWolfe	3 00
William C. Dunning	3 00
John Gilliam, Jr.	3 00
Sydney Green	3 00
Harry Green	3 00
E. A. Harrington	3 00
James H. Harrington	3 00
Hezekiah Harrington	3 00
Andrew Harrington	3 00
Willis L. Hayward	3 00
William H. Heald	3 00
John T. Holbrook	3 00
E. P. Houdlette	3 00



George C. Humphreys	3 00
J. J. McCollette	3 00
Clifford McCollette	3 00
Harry McIntire	3 00
Harold H. McKenney	3 00
Charles McKenney, balance	2 00
James McKenney	3 00
Sewall Moore	3 00
John Murphy	3 00
John Murphy, Jr.	3 00
Ira M. Perry	3 00
Walter Pye	3 00
Charles W. Pye	3 00
Maurice Pye	3 00
Allie B. Rollins	3 00
Amasa Scott	3 00
Frank Thompson	3 00
John E. Wallace	3 00
Ezra F. Wallace	3 00
Seth Wallace	3 00
Edwin F. Wallace	3 00
Moses Wallace	3 00
James D. Wallace	3 00
Ervin P. Wallace	3 00
George H. Wallace	3 00
Ralph R. Wallace	3 00
Everett F. Wallace	3 00
Alvin C. Wallace	3 00
Jessie I. Wallace	3 00
Waitswell Wallace	3 00
Everett Wallace	3 00
Charles W. Woodman	3 00
William T. Wyman	3 00
Fred D. York	3 00
Ephraim Young	3 00

## REAL AND PERSONAL, 1921

Marcellus W. Adams	\$ 17 50
Henry W. Alexander	1 87
Lester Anderson, bal.	2 70
Willie Anderson	1 25
Howard A. & Charlotte Atwood	11 25
Rosina Black	8 75
Albion W. Blaisdell	19 00
Geo. S. Chandler, Jr.	3 75
Alex J. Coffin, Jr., bal.	43
Walter A. Coffin	3 75
J. R. Carter, Tucker and Arsenault	138 00
Loring Darling	5 00
Archibald Davis	2 50
Augustus Davis	2 50
Leon F. Davis	5 62
Raymond F. Davis	2 50
Andrew Dunning	3 75
M. J. Frye	17 50
Howard E. Gilliam	2 50
John W. Gilliam	5 63
Harold W. Gray	2 50
Harry A. Green	7 50
Andrew T. Harrington	2 50
Everett A. Harrington	14 87
James H. Harrington	37 50
Jennie Harrington	15 00
Phebe Harrington	7 50
Edward P. Heald, heirs	5 00
William H. Heald	3 75
John T. Holbrook	16 25
E. B. Houdlette	14 37
George C. Humphreys	6 25
Charles H. Ingraham	2 50
Abner C. Johnson	19 37
Charles H. Kohling	6 88
Frank P. Leavitt, bal.	22 50



C. W. Locke, heirs	2 20
John R. Lowell	1 88
Addie Mann, heirs	2 50
Clifford McCollette	7 50
John and Mary McCollette, bal.	11 02
Harry McIntire	18 12
Sarah J. McIntire, heirs	8 75
Charles McKenney	5 62
Harold McKenney	1 88
Anna M. Morse, heirs	3 75
Earl Morse	5 00
Scott A. Morse, heirs	7 50
Sewall P. Morse	10 00
Stacey Moore	2 50
John Murphy, Jr.	1 25
Leroy Myers, bal.	5 00
Silas B. Pushard, heirs of	6 25
Chas. W. Pye	21 87
Maurice Pye	25 00
George H. Pye	3 75
Allie B. Rollins	11 25
Florence O. Rollins	8 75
Delia Scott	5 00
Amasa Scott	9 38
Maurice Skillings	6 25
Walter J. Small	16 76
Lettie Thompson	3 75
Alvah W. Wallace	14 37
Alvin C. Wallace	42 50
Amos A. Wallace	17 50
Carl Wallace	2 50
Edwin F. Wallace	2 00
Everett Wallace	7 50
Everett F. Wallace	12 50
George H. Wallace	1 25
Harold Wallace	1 25
James D. Wallace	6 25

Jennie I. Wallace	2 50
Lewis Wallace	10 00
Loring P. Wallace	7 50
Melvina Wallace, heirs	6 87
Moses Wallace	3 13
Niles Wallace, bal.	2 20
Seth Wallace	2 50
Waitswell Wallace	10 13
C. O. Weston	25 00
Geo. D. Weston	8 00
James R. Wyman	7 50
Bertha L. Young	1 88

#### UNPAID POLL TAXES, 1922

Frank Alexander	\$ 3 00
Fred Alexander	3 00
Henry W. Alexander	1 00
William Franklin Alexander	3 00
Willie F. Alexander	3 00
Chas. Anderson, Jr.	3 00
Harold G. Atwood	3 00
William D. Atwood	3 00
George F. Chandler, Jr.	3 00
Sydney B. Coffee	3 00
Elroy Coffin	3 00
William A. Coffin	3 00
Walter A. Coffin	3 00
Alex J. Coffin, Jr.	3 00
Clarence M. Davis	3 00
Frank DeWolfe	3 00
William C. Dunning	3 00
M. J. Frye	3 00
Harry Frye	3 00
John Gilliam, Jr.	3 00
Sydney Green	3 00
Jerry Harrington	3 00
Hezekiah Harrington	3 00



James Harrington	3 00
Willis Hayward	3 00
William Heald	3 00
Elison B. Houdlette	3 00
George C. Humphreys	3 00
Roy Hosmer	3 00
Charles Ingraham	3 00
A. C. Johnson	3 00
Samuel Jordan	3 00
J. J. McCollett	3 00
Thomas McCormick	3 00
W. E. McIntire	3 00
Harold McKinney	3 00
Charles McKinney	3 00
James McKinney	3 00
Sewall Morse	3 00
Albert Morse	3 00
Guy D. Morse	3 00
Sewall Moore	3 00
Harry D. Mank	3 00
Harry D. Mank, Jr.	3 00
Andrew Perry	3 00
Walter J. Small	3 00
Herman C. Smith, Jr.	3 00
Leroy Shea	3 00
Frank Thompson	3 00
Seth Wallace	3 00
Niles Wallace	3 00
Eddie Wallace	3 00
Moses Wallace	3 00
Leland Wallace	3 00
Amos Wallace	1 00
Jessie I. Wallace	3 00
Waitswell Wallace	3 00
Ralph Whitten	3 00
George Wilson	3 00
Charles B. Williams	3 00

Harry B. Williams	3 00
Horace Woodman	3 00
Charles Woodman	3 00
Fred C. Worrey	3 00
William T. Wyman	3 00
Fred L. York	3 00
Ephraim Young	3 00

## UNPAID REAL AND PERSONAL TAXES, 1922

Henry W. Alexander	\$ 1 50
Freeland A. Anderson	1 50
Willie F. Anderson	1 50
Willard B. Atwood	3 75
Charles Alward, heirs	10 50
Albion W. Blaisdell	21 00
Bath National Bank	9 00
Daniel L. Bishop	3 00
Elmira Blaisdell, heirs	1 05
Fred H. Brigham	29 25
Emma Brown	75
Dumas Becker	12 00
Francis A. Butterfield	27 00
George S. Chandler, Jr.	4 50
Sydney B. Coffee	9 00
Alex J. Coffin, Jr.	8 25
Elroy Coffin	4 50
Walter A. Coffin	1 50
William A. Coffin	3 00
Elmer F. Campbell	1 50
J. R. Carter, A. Tucker, R. Arsenault	157 50
Annie M. Crocker	6 00
Charles E. Crosby	3 00
Augustus Davis	1 50
Raymond Davis	3 00
Clarence Davis	5 70
Ethel Webber Doane	1 50
M. J. Frye	2 25



J. Clinton Fultz	72 00
H. C. Fuller	75
John W. Gilliam	6 75
Harold W. Gray	3 00
Hezekiah Harrington	12 00
James H. Harrington	43 50
Lester Harrington	5 25
Edward Heald, heirs	6 00
William H. Heald	4 50
E. B. Houdlette	5 25
George C. Humphreys	9 00
Edward Haggett, heirs	2 25
Levi Hutchins, heirs	1 50
Charles H. Ingraham	3 00
Abner C. Johnson	23 25
Samuel Jordan	6 00
Julia Kenney	3 75
Ralph Kenney	7 50
Frank P. Leavitt, bal.	27 00
Hattie C. Lovejoy, heirs	9 00
John R. Lowell	2 25
Amelia F. Ludwig, bal.	5 00
Angie Mank	10 50
Addie Mann, heirs	3 00
Harry McIntire, bal.	6 00
William E. McIntire	23 40
Charles F. McKenney	6 75
Albert Morse	2 25
Anna Morse, heirs	4 50
Milton Morse	3 00
Scott A. Morse, heirs	9 00
Sewall P. Morse	12 00
Winfield S. Morrison, heirs	30 00
John Murphy, Jr.	1 50
Harry D. Mank	7 50
Helen R. McElhone	9 00
Guy D. Morse	12 45

Harold P. North	4 50
Abel M. Oliver, heirs	10 50
Esther E. Oliver	6 00
William S. Oliver	9 00
Andrew Perry	18 30
Olney C. Perry, bal.	7 50
Horace V. Pushard	10 50
Georgia Penley	3 00
Augustus A. Percy	3 75
Helen Percy	3 00
George H. Pye	4 50
Allie B. Rollins, bal.	90
Florence A. Rollins	10 50
Alice J. Rollins	12 00
Frederick P. Reed	27 00
Delia Scott	6 00
Silas B. Pushard, heirs	7 50
Amasa Scott	11 25
Elizabeth Mae Scofield, bal.	20 00
Stephen B. Small, heirs	36 00
Walter J. Small	25 05
Herman C. Smith, Jr.	1 50
James B. Sprague, heirs	3 00
W. A. Scott	75
William G. Small, heirs	3 00
Frank P. Sprague	4 50
Isabelle Sprague	3 00
The Barrett Co.	2 25
Charles B. and Myra D. True	9 00
Amos A. Wallace	17 25
Anna A. Wallace	3 00
Amelia Wallace	12 75
Everett F. Wallace, bal.	6 00
George H. Wallace	1 50
Harold Wallace	1 20
Jessie I. Wallace	9 00



Lewis Wallace	7 50
Loring P. Wallace, bal.	3 50

## UNPAID REAL AND PERSONAL TAXES FOR 1922

Moses Wallace	\$ 3 75
Niles Wallace	3 00
Orlando Wallace, heirs	3 00
Seth Wallace	3 00
Waitswell Wallace	12 60
Loring S. Webber, heirs	14 25
C. O. Weston	30 00
George D. Weston	8 40
Harry D. Williams	3 00
Charles Woodman	1 50
Horace Woodman	10 20
James R. Wyman	13 20
William T. Wyman	3 00
Cyrus E. Walker	1 50
Albert G. Wyman	21 00
William F. York	27 00
Bertha L. Young	2 25
Fred York	12 00

## UNPAID POLL TAXES FOR 1923

Willard Atwood	\$3 00
Howard Atwood	3 00
Frank Alexander	3 00
Warren Alexander	3 00
William J. R. Alexander	3 00
Henry W. Alexander	3 00
Charles Anderson, Jr.	3 00
Freeland Anderson	3 00
W. F. Alexander, Jr.	3 00
F. C. Bowker	3 00
William A. Coffin	3 00
Walter A. Coffin	3 00

Alex Coffin, Jr.	3 00
Alex J. Coffin	3 00
Frank DeWolfe	3 00
Archibald Davis	3 00
Clarence M. Davis	3 00
William C. Dunning	3 00
M. J. Frye	3 00
Harry M. Frye	3 00
Alpheus Goodwin	3 00
James C. Gilliam	3 00
John Gilliam, Jr.	3 00
Charles S. Gomez	3 00
Sydney Green	3 00
Harry Green	3 00
Elison B. Houdlette	3 00
James Harrington	3 00
Willis Hayward	3 00
William H. Heald	3 00
George Humphreys	3 00
Cyrus Hammel	3 00
Hezekiah Harrington	3 00
Charles Ingraham	3 00
Charles Kohling	3 00
Sewall P. Morse	3 00
Milton Morse	3 00
John W. Morse	3 00
Thomas McCormick	3 00
Harry McIntire	3 00
George McIntire	3 00
William E. McIntire	3 00
Harold McKenney	3 00
James McKenney	3 00
James B. Moore	3 00
Nathaniel Morse	3 00
John Murphy, Jr.	3 00
Harry D. Mank	3 00
Harry F. Oliver	3 00



Lyman I. Oliver	3 00
George L. Oliver	3 00
Herbert Pettingill	3 00
George H. Wallace	3 00
Fred D. Wyman	3 00
W. T. Wyman	3 00
Harry B. Williams	3 00
Fred C. Worrey	3 00
Charles B. Williams	3 00
Oliver Webster	3 00
Seth Wallace	3 00
Niles Wallace	3 00
Moses Wallace	3 00
A. C. York	3 00
Fred L. York	3 00
Ephriam Young	3 00
Carl Wallace	3 00
Alvah Wallace	3 00
James D. Wallace	3 00
Leland F. Wallace	3 00
Amos A. Wallace	3 00
Henry M. Wallace	3 00
Albion F. Wallace	3 00
Raymond Wyman	3 00
Loring P. Wallace	3 00
Raymond Larrabee	3 00
Lendell Green	3 00
William L. Perry	3 00
Mark L. Percy	3 00
Andrew Perry	3 00
Horace Pushard	3 00
Edgar Pye	3 00
Paid	3 00
Walter Rogers	3 00
Frank P. Rogers	3 00
W. Orville Rogers	3 00
A. C. Rollins	3 00

E. A. Ricketts	3 00
Walter J. Small	3 00
Amasa Scott	3 00
Herman Smith, Jr.	3 00
James Stacey	3 00
Harold Small	3 00
Leroy Shea	3 00
Fred Spinney	3 00
Frank Thompson	3 00
Alvin C. Wallace	3 00
Irvin J. Wallace	3 00
Miles Webber	3 00
Ralph Whitten	3 00
Winnie Wallace	3 00
A. J. Wilson	3 00
William Wilson	3 00

#### UNPAID REAL AND PERSONAL TAXES FOR 1923

Clara M. Adams, bal.	\$20 20
M. W. Adams, bal.	2 40
Henry W. Alexander	1 60
Freeland Anderson	1 60
Lester Anderson, bal.	6 68
Jack Anderson	4 80
Howard A. Atwood	14 40
Charles Alyward, heirs	11 20
Willard B. Atwood	3 68
William J. R. Alexander	1 60
Fred W. Alexander	1 60
Freeman C. Bowker	38 56
Rosina Black	11 20
Paid	2 40
A. W. Blaisdell	22 40
George C. Beal	16 64
John Black, heirs	33 60
Jane R. Blaisdell	25 60
Ruth Blaisdell	9 60



Bath National Bank	9 60
Fred H. Brigham	32 00
Emma Brown	80
Elizabeth A. Bulfinch	11 20
Basin Quarry Inc.	40 00
H. P. Brown	320 00
The Barrett Co.	2 40
D. A. Bishop	3 20
Georgiana Blair	3 20
Matilda Carpenter	8 96
George S. Chandler, Jr.	4 80
Alex J. Coffin, bal.	23 30
Alex J. Coffin, Jr.	8 80
Walter A. Coffin	6 40
William Albert Coffin	3 20
Belle C. Cutting	32 00
H. W. Cutting	93 60
Rose Colby	3 68
Elmer F. Campbell	1 60
J. A. Carter, A. Tucker, Arsenault	96 00
Charles D. Clark	3 20
Annie M. Crocker	6 40
Guy G. Crocker	4 80
Charles E. Crosby	3 20
Archibald Davis	6 40
Raymond Davis	3 20
Clarence Davis	6 40
Leon F. Davis	4 00
W. R. Dickinson, heirs, bal.	13 00
Charles H. Doughty, heirs	14 40
Al Downing	3 20
Douglas Dearborn	19 20
Ethel Webber Doane	1 60
Emma C. Dunning	60 80
Leon Eaton	6 40
E. P. Esely	12 00
Annie C. Frye	22 40

M. J. Frye	80
J. Clinton Fultz	76 80
H. C. Fuller	80
Amasa Gilliam	2 40
James O. Gilliam	12 80
John W. Gilliam	7 20
Charles S. Gomez	20 80
Harold W. Gray	3 20
Harry A. Green	11 20
Hezekiah Harrington	12 80
James H. Harrington	46 40
Lester Harrington	5 60
Elbridge Harris, heirs	19 20
Edward P. Heald, heirs	6 40
William H. Heald	4 80
E. B. Houdlette	8 49
George C. Humphreys	9 60
Mary F. Hunt	32 00
Seymour Hayden	3 20
William H. Hosmer	19 20
Emma C. Houston	3 20
John H. Haley	14 40
Edward Haggett, heirs	2 40
Elizabeth Haskell, heirs	32 00
Ernest Haskell	9 60
Charles H. Hyde	24 00
George J. H. Ingalls, bal.	10 00
Charles H. Ingraham	3 20
Abner C. Johnson	31 20
Elizabeth E. Johnson	8 80
Johnson Bros.	5 60
Samuel Jordan	3 20
Redford Kelley, heirs	4 80
Julia Kenney	80
Charles Kohling	10 40
Ralph W. Kenney	3 20
Frank P. Leavitt, bal.	28 80



Hattie C. Lovejoy, heirs	9 60
John R. Lowell	2 40
Amelia F. Ludwig	19 20
Scott A. Morse, heirs	9 60
Addie Mann, heirs	3 20
Arnold C. Morse, heirs	28 80
William E. McIntire	20 48
Charles P. McKenney	2 40
Sewall P. Morse	12 80
Harry McIntire	25 60
J. Maria McIntire	38 40
Anna Morse	4 80
Angie Mank	11 20
Harry D. Mank	6 40
Samuel McElroy	9 60
Albert Morse	2 40
Earle Morse	6 40
John W. Morse	5 76
Milton Morse	3 20
John Murphy, Jr.	1 60
Helen K. McElhone	9 60
Thomas McCormick	3 20
Winnie McCrater	16 00
John and Mary McCollette	14 40
Harold P. North	4 80
Lyman Oliver	12 80
George L. Oliver	20 96
Harry F. Oliver	22 40
Abel M. Oliver, heirs	11 20
Walter C. Perry, bal.	18 00
Herbert Pettengill	25 60
James E. Perry, bal.	1 66
Alvin C. Pye	43 20
Edgar M. Pye	28 80
Silas B. Pushard, heirs	8 00
Horace Pushard	11 20
Charles W. Pye	28 80

Andrew Perry	14 08
Maurice Pye, bal.	6 60
George W. Pye, heirs	22 40
Georgia Penley	3 20
Helen Percy	3 20
Popham Beach Estate Inc.	163 20
Fred A. Parks	3 20
Florence A. Rollins	11 20
Walter Richardson	20 80
George L. Rogers	32 96
Myra E. Rogers, heirs	128 00
Paid	17 60
Allie B. Rollins	17 60
Alice J. Rollins	16 00
Frank P. Rogers	4 48
Mrs. H. M. Richardson	1 60
H. K. Richards	80
Amasa Scott	12 00
Delia Scott	6 40
Walter J. Small	25 12
Stephen B. Small, heirs	35 20
J. Frank Schofield	6 40
J. Bradford Sprague, bal.	8 00
Maggie Shepherd, heirs	16 00
Sebasco Estates Co.	163 20
Ernest L. Spinney	25 60
Vester Spinney	25 60
Frank P. Sprague	4 80
William G. Small, heirs	3 20
Isabelle Sprague	3 20
Samuel Sylvester	121 60
Franklin P. Sprague	8 80
Fred Scribner	3 20
William H. Scott	80
Alonzo T. Shaw	1 60
Arletta Thompson	4 80
Charles B. and Myra D. True	12 80



Arthur L. Totman	17 60
Amelia Wallace	16 00
Herbert E. Wallace, heirs	13 60
Everett F. Wallace	19 20
James D. Wallace	8 00
Alvah W. Wallace	23 20
Julia Wallace	8 80
Alvin C. Wallace	43 20
Niles Wallace	3 20
Waitswell Wallace	11 84
Loring S. Webber, heirs	15 20
Amos Wallace	15 20
Abner J. Wilson	26 40
C. O. Weston	28 80
Julia A. Wallace	11 20
James R. Wyman	15 36
Anna Wallace	6 40
Loring P. Wallace	9 60
Frances M. Webber, bal.	7 65
Henry M. Wallace	16 00
George H. Wallace	4 80
Charles Woodman	1 60
Jessie Wallace	9 60
A. Frank Wallace	4 80
Merton Wallace	8 00
Harold Wallace	6 08
Irwin J. Wallace	18 24
Moses Wallace	4 00
Seth Wallace	3 20
Harry B. Williams	3 20
William S. Wilson, Jr.	6 40
Horace B. Woodman	5 60
William T. Wyman	3 52
Albert G. Wyman	22 40
J. Monroe Wyman, bal.	7 40
Edmund Wallace	9 60
L. L. Waite	9 60

William F. York	28 80	
Abram C. York	27 20	
Fred L. York	32 00	
Bertha Young	2 40	
	<hr/>	\$3,618 98



# Report of Certified Accountants

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## FINANCIAL STATEMENT

Fiscal Year Ended February 22, 1922

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1008 Fidelity Building,  
Portland, Maine,  
October 12, 1923.

*Board of Selectmen,  
Town of Phippsburg,  
Phippsburg, Maine.*

*Gentlemen:—*

We submit herewith our Financial Report for the Town of Phippsburg, for the Municipal Year ended February 22, 1922, and to support our findings we attach the following Schedules:

- Schedule 1, Cash Reconciliation,  
as at March 20, 1922.
- “ 2, Summary of Cash to be accounted  
for together with Statement of  
late Treasurer's Account.
- “ 3, Analysis of Cash Receipts.
- “ 4, Analysis of Cash Disbursements.
- “ 5, Analysis of Collector's Tax Books.
- “ 6, Summary of Real and Personal  
Tax Commitment.
- “ 7, Summary of Poll Tax Commit-  
ment.
- “ 8, List of Town Orders Drawn and  
Paid.
- “ 9, List of Treasurer's Receipts.

Our audit consists of a reconciliation of the Bank Balance, Check Book, analysis of Cash Receipts and Disbursements, and the detail analysis of Real, Personal

and Poll Tax Commitment, and a verification of Town Orders drawn and paid, and Treasurer's Receipts.

SUMMARY OF CASH—Schedule 2, reflects the total cash to be accounted for, and is supported by schedules 3 and 4, Cash Receipts and Cash Disbursements. The total cash to be accounted for is: \$1,403 53

Deposit, First Nat. Bank, Bath	\$1,557 48
Less Outstanding Checks	268 76

Net Bank Balance	\$1,288 72
Cash on hand (or difference)	114 81

Total	\$1,403 53
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ANALYSIS OF COLLECTOR'S TAX BOOKS—Schedule 5, is a recapitulation of these books, and is supported, in part, by settlements as recorded in back of Collector's books for discounts allowed. These records show that \$13,479 61

was collected in cash and the Cash Receipts Book show that 13,322 81

was collected for the year 1921, having a remaining balance due for taxes collected of \$ 156 80  
It is apparent that this amount had not been turned into the Treasurer's account.

The amount due the Town of Phippsburg from the Estate of J. F. Upton, as shown on Schedules 2 and 5, is Cash, to balance account, \$114 81

Cash for Taxes collected and not recorded, 156 80

Total	\$271 61
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The Town of Phippsburg has in its possession checks drawn to the order of J. F. Upton, still remaining unpaid, 268 76

and should the Town retain these checks, the Estate of J. F. Upton will be indebted to the Town \$ 2 85



REAL, PERSONAL AND POLL TAX COMMIT-  
MENT—Schedules 6 and 7, were prepared from the Col-  
lector's books. The total tax credited, as  
received was \$13,701 84  
on which \$222.23 was allowed as discount,  
leaving a net collection of \$13,479 61

TOWN ORDERS DRAWN—is made to reconcile  
these orders with payments, as shown on Schedule 4.

TREASURER'S RECEIPTS—Schedule 9, was made  
of Treasurer's Receipt books, the total being \$14,790 45  
made up as follows:

Taxes, Mr. Upton,	\$14,449 08
“ Mr. Wyman,	42 60
“ Mr. Hosmer,	104 95
Tax Sales,	193 85
Total	<u>\$14,790 48</u>

Part of Wyman collection not recorded with receipts,	14 84
	<u>\$14,805 32</u>

These receipts, in our opinion, are of a memoranda  
nature, as Mr. Upton was both Collector and Treasurer,  
and while he reports more cash than receipts show, they  
have no bearing on any settlement.

The above schedules were drawn to support all find-  
ings, and apart from a few minor errors, they may be  
used as a basis of settlement with the estate of J. F.  
Upton.

Respectfully submitted,  
LEWIS, MURPHY AND COMPANY,  
THOS. B. DONNELLY,  
C. P. A.

TBD/P.

## SCHEDULE 1

## CASH RECONCILIATION

Municipal Year ended February 22, 1922

(as at March 20, 1922)

## BANK'S ACCOUNT

First National Bank, Bath, Maine

Statement March 20, 1922 \$1,557 48

## Checks Outstanding

No. 1871, To J. F. Upton \$ 1 72

1872, " " " " 7 20

1874, " " " " 6 50

1877, " " " " 28 13

1880, " " " " 62 45

1899, " " " " 162 76

Total Checks Outstanding 268 76

Net Bank Balance \$1,288 72

## CHECK BOOK

Balance, (Shown opposite Check

No. 1876) \$ 438 38

Deposit March 7, 1922 2,717 46

Total \$3,155 84

## Deduct Checks

Nos. 1876 to 1899 Inclusive 1,890 82

\$1,265 02

Add Duplicate Check No. 1462 on

Order No. 89, Drawn on Check

No. 1539, deducted in error 23 70

Check Book Balance \$1,288 72



## SCHEDULE 2

## SUMMARY OF CASH

Municipal Year ended February 22, 1922

## CASH TO BE ACCOUNTED FOR

Cash Balance, beginning of year	\$ 1,016 57	
Cash Receipts	32,954 08	
Total	<u>\$33,970 65</u>	
Cash Payments	32,567 12	
Balance, Cash		\$1,403 53
Bank's Net Balance	\$1,288 72	
DUE Town of Phippsburg by Estate of J. F. Upton (Also see note below)	114 81	
Total		<u>\$1,403 53</u>

## NOTE:—

There is due the Town of Phippsburg to balance their Cash Account, together with the difference between taxes collected, as shown on Collector's Books, and cash recorded in Cash Book	\$114 81
	156 80
Total Due	<u>\$271 61</u>

The amount due the estate of J. F. Upton for outstanding and unpaid checks now in possession of the Town is	268 76
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The Town may take the outstanding checks now in their possession as cash, and the Estate of J. F. Upton will be indebted to the Town	\$ 2 85
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## SCHEDULE 3

## ANALYSIS OF CASH RECEIPTS

(As Recorded)

Municipal Year ended February 22, 1922

Cash Balance, February 22	\$1,016 57
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## Received for:

Taxes, J. F. Upton	\$14,449 08	
“ P. A. Wyman	57 44	
“ H. S. Hosmer	104 94	
	\$14,611 47	

Interest on Taxes	68 42	
Town Team	555 26	
Highway	451 18	
Notes	12,000 00	
Town Hall	60 00	
Pensions	312 00	
Paupers	137 11	
Dog Licenses	104 00	
Free High School	136 67	
School and Mill Fund	606 91	
Common Schools	918 40	
Bank Interest	6 07	
Telephone	30	
Gifts	4 00	
Taxes Assumed	10 00	
Damage to Domestic Animals	10 00	
Special Resolve	52	
Oliver, Reimbursement	13 10	

## Tax Sales:

J. F. Upton, Coll.	\$193 85	
George H. Sprague	13 16	
W. H. Bunker	183 26	
W. S. Glidden	456 91	
E. W. Bridgham	8 49	
	855 67	

Total Receipts as Recorded	30,861 08
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Receipts not recorded on Cash  
Book, taken in settlement

State, Account Jacob Green	166 00
State Highway	1,119 24
“ “	807 76

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\$2,093 00

Total Cash Receipts 32,954 08

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Total Cash \$33,970 65

SCHEDULE 4

ANALYSIS OF CASH DISBURSEMENTS

Municipal Year ended February 22, 1922

Town Orders Drawn:

Recorded in Cash Book	\$15,229 43
By Checks No. 1877 to No. 1899 inclusive, Not recorded in Cash Book	1,853 32

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Total Town Orders Paid \$17,082 75

Payments without order:

March 11, 1921, Oscar Holway	\$23 70
March 17, 1921, Poll Tax Bills	1 60
	<hr/> 25 30

Reimbursement, Charles E. Lee	183 26
“ Elizabeth Oliver	13 16

County Tax 910 32

Pensions 312 00

State Tax 2,948 03

Dog Licenses 104 00

“ “ 1920 12 00

Notes Paid 11,000 00

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\$32,590 82

Deduct check No. 1462, Oscar Holway,  
Paid January 6, 1921, duplicate check is-  
sued, and recorded as a payment March  
11, 1922 by error 23 70

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Net Cash Disbursements \$32,567 12

## SCHEDULE 5

## ANALYSIS OF COLLECTOR'S TAX BOOKS

Municipal Year ended February 22, 1922

	Real and Personal	Poll	Total
Taxes Committed	\$14,112 63	\$894 00	\$15,006 63
Taxes Supplementary	100 25	21 00	121 25
Total to collect	\$14,212 88	\$915 00	\$15,127 88
Taxes Accounted for:			
Collections Cash	\$12,826 39	\$653 22	\$13,479 61
Discounts	213 95	8 28	222 23
Abated	43 20	57 00	100 20
Assumed	28 13	—	28 13
Unpaid	1,102 47	196 59	1,299 06
Totals	\$14,214 14	\$915 09	\$15,129 23
Deduct Sundry Errors	1 26	09	1 35
Totals	\$14,212 88	\$915 00	\$15,127 88
Taxes Collected, as per Cash Book:			
For 1919	\$ 156 99		
1920	969 28		
1921	13,322 81		
Total	\$14,449 08		
Collections recorded in Tax Books			\$13,701 84
Less Discounts			222 23
Cash to be Accounted for			13,479 61
Cash Recorded in Cash Book			13,322 81
Amount due Town for 1921 Taxes			\$ 156 80



## SCHEDULE 6

## REAL AND PERSONAL TAX COMMITMENT

Municipal Year ended February 22, 1922

Page	Committed	Paid	Abated and Assumed	Unpaid	Interest Received
1	\$ 136 50	\$ 98 18	\$	\$ 38 32	\$ 25
2	149 50	148 87	63		05
3	1,307 43	1,259 68	20 00	27 75	9 27
4	417 12	415 87	1 25		1 16
5	347 50	345 00	2 50		1 16
6	261 26	245 73		15 53	1 85
7	599 50	422 12		267 38	1 94
8	277 50	278 75			15
9	154 30	132 43		21 87	
10	616 00	623 13	1 87		1 84
11	109 37	109 37			
12	215 00	195 62	1 88	17 50	
13	205 00	153 12	8 75	43 13	1 27
14	279 88	193 14	62	86 12	94
15	348 12	286 25		61 87	1 57
16	223 13	215 63	7 50		1 09
17	381 87	316 25		65 62	3 44
18	534 38	514 38		20 00	50
19	301 88	277 18		24 70	46
20	61 87	59 99		1 88	93
21	252 75	205 01		47 74	2 89
22	664 37	648 12		16 25	85
23	232 88	204 13		28 75	2 33
24	408 13	396 38	11 75		1 92
25	545 62	545 00	62		4 62
26	275 00	275 00			1 54
27	378 38	376 30	2 08		2 07
28	426 25	373 13		53 12	4 24
29	368 37	364 62		3 75	3 29
30	363 01	343 01		20 00	7 57
31	57 87	46 50	8 75	2 62	

32	427 38	389 99		37 39	2 49
33	706 01	704 76	1 25		1 37
34	500 00	501 26			1 32
35	211 37	207 62		3 75	52
36	160 13	58 76		101 37	
37	161 50	110 42		51 08	92
38	264 62	231 62		33 00	2 33
39	244 25	234 15		10 10	51
40	430 63	428 75	1 88		
41	107 00	105 12		1 88	
Totals	\$14,112 63	\$13,040 34	\$71 33	\$1,102 47	\$68 65
	100 25, Supplementary Tax				

## SCHEDULE 7

## POLL TAX COMMITMENT

Municipal Year ended February 22, 1922

Page	Amount	Paid	Unpaid	Abate- ments
1	\$ 36 00	\$ 15 00	\$ 18 00	\$ 3 00
2	51 00	45 50	2 50	3 00
3	3 00	3 00		
4	54 00	33 00	15 00	6 00
5	18 00	12 00	3 00	3 00
6	39 00	12 00	18 00	9 00
7	12 00	12 00		
8	15 00	12 00		3 00
9	36 00	24 00	9 00	3 00
10	54 00	33 00	21 00	
11	18 00	9 00	6 00	3 00
12	9 00	9 00		
13	6 09	6 09		
14	12 00	9 00	3 00	
15	21 00	18 00		3 00
16	54 00	34 00	17 00	3 00
17	54 00	51 00	3 00	
18	12 00	6 00	6 00	



19	33 00	33 00		
20	54 00	48 00	3 00	3 00
21	30 00	15 00	9 00	6 00
22	54 00	51 00	3 00	
23	54 00	51 00	3 00	
24	24 00	20 91	3 09	
25	3 00	3 00		
26	54 00	27 00	24 00	3 00
27	54 00	33 00	18 00	3 00
28	39 00	30 00	6 00	3 00
29	12 00	6 00	6 00	
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$915 09	\$661 50	\$196 59	\$57 00

## SCHEDULE 8

## TOWN ORDERS DRAWN AND PAID

Municipal Year ended February 22, 1922

Number	For	Amount
1	Snow Bill	\$167 35
2	Sundry Bills	51 78
3	“ “	301 80
4	Pay Roll	110 65
5	Sundry Bills	89 39
6	“ “	69 08
7	Pay Roll	161 48
8	“ “	206 70
9	Teaching	587 50
10	Sundry Bills	343 29
11	Interest, First Nat. Bank	120 83
12	Pay Roll	202 18
13	Sundry	277 33
14	Pay Roll	655 40
15	“ “	92 32
16	Teaching Bills	538 00
17	Pay Roll, Special Resolve	885 68
18	Sundry Bills	288 00
19	Pay Roll, 3rd Class High	602 87

20	Sundry	370 47
21	“	346 09
22	Pay Roll	240 75
23	Sundry Bills	334 00
24	Pay Roll	43 60
25	Pay Roll, Special Resolve	256 97
26	Sundry Bills	272 11
27	Pay Roll	16 96
28	Sundry Bills	597 75
29	Pay Roll	73 80
30	Sundry Bills	79 71
31	“ “	469 00
32	“ “	237 72
33	Pay Roll	33 72
34	Pay Roll, State Aid Road	444 79
35	“ “ “ “ “	711 99
36	Sundry Bills	193 99
37	“ “	124 92
38	“ “	436 00
39	“ “	229 60
40	Interest	186 83
41	Pay Roll	98 35
42	Pay Roll, State Aid	361 24
43	School Bills	358 00
44	Sundry Bills	220 86
45	Bill, State Aid Road	800 00
46	Pay Roll, State Aid Road	141 98
47	Fire Bill, Interest	226 57
48	Sundry Bills	300 68
49	School Bills	433 00
50	Sundry Bills	240 50
51	Sale of Hattie Lovejoy Property	23 90
52	Sundry Bills	501 39
53	Commissions	1 72
54	Taxes Assumed	7 20
55	J. D. Rogers	14 50
56	Commissions	3 14



90	8/25/21	H. S. Hosmer	35 00
91	8/29/21	J. F. Upton	353 50
92	9/ 6/21	“ “ “	142 43
93	9/ 3/21	“ “ “	357 13
94	9/20/21	“ “ “	255 00
95	9/21/21	P. A. Wyman	2 40
96	10/ 1/21	J. F. Upton	845 25
97	10/13/21	P. A. Wyman	9 60
98	10/25/21	J. F. Upton	155 07
99	11/11/21	“ “ “	135 00
100	11/10/21	“ “ “	179 13
101	11/25/21	“ “ “	231 22
102	12/ 3/21	“ “ “	309 16
103	12/ 3/21	H. S. Hosmer	25 00
104	12/ 7/21	J. F. Upton	260 45
105	12/13/21	“ “ “	465 56
106	12/20/21	“ “ “	288 50
107	12/27/21	“ “ “	203 29
108	2/ 6/22	“ “ “	284 60
109	2/13/22	“ “ “	1 30
110	2/13/22	P. A. Wyman	16 80
111	2/16/22	H. S. Hosmer	6 50
112	10/ 4/21	J. F. Upton	468 30
113	1/14/22	“ “ “	232 74
114	2/18/22	P. A. Wyman	7 20
115	2/20/22	J. F. Upton	624 46

Total

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\$14,790 45

\*\*Tax Sales

# Town Warrant

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*To Annie M. Pease, a constable of the Town of Phippsburg, in the County of Sagadahoc,*

GREETINGS:—

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Phippsburg, qualified by law to vote in town affairs, to meet at the Town House in said town on the third day of March, A. D. 1924, at ten o'clock in the forenoon then and there to act on the following articles, to wit:—

ARTICLE 1—To choose a Moderator to preside at said meeting.

ART. 2—To choose a Clerk for the year ensuing.

ART. 3—To attend and act upon the report of the Selectmen, Assessors, Overseers of the Poor, Treasurer and Superintendent of Schools.

ART. 4—To choose all necessary town officers for the year ensuing, including a Road Commissioner.

ART. 5—To see what sum of money the town will vote to raise and appropriate for the repair and entire care of roads and bridges to Dec. 1, 1924.

ART. 6—To see if the town will vote to raise and appropriate the amount due for clearing the roads of snow and caring for the highways from Dec. 1, 1923, to March 3, 1924.

ART. 7—To see what sum of money the town will vote to raise and appropriate for the support of schools for the year ensuing.

ART. 8—To see what sum of money the town will vote to raise and appropriate for the maintenance and repair of school buildings for the year ensuing.



ART. 9—To see what sum of money the town will vote to raise and appropriate for purchasing free text books for the year ensuing.

ART. 10—To see what sum of money the town will vote to raise and appropriate for the support of the poor for the year ensuing.

ART. 11—To see what sum of money the town will vote to raise and appropriate to pay the outstanding indebtedness for the year ensuing.

ART. 12—To see what sum of money the town will vote to raise and appropriate to pay the interest on the outstanding indebtedness for the year ensuing.

ART. 13—To see what sum of money the town will vote to raise and appropriate to pay the salary of the officers for the year ensuing.

ART. 14—To see what sum of money the town will vote to raise and appropriate for the abatement of taxes for the year ensuing.

ART. 15—To see if the town will vote “Yes” or “No” on the question of appropriating and raising money necessary to entitle the town to State Aid as provided in sections 18, 19 and 20 of the Revised Statutes of 1916.

ART. 16—To see if the town will appropriate and raise the sum of \$533.00 for the improvement of the section of State Aid road, as outlined in the report of the State Highway Commission, in addition to the amount regularly raised for the care of ways, highways and bridges, the amount being the maximum which the town is allowed to raise under the provisions of section 18 of chapter 25 of the Revised Statutes of 1916.

ART. 17—To see what sum of money the town will vote the Treasurer for the year ensuing.



ART. 18—To see what sum of money the town will vote the Collector for his services for the year ensuing.

ART. 19—To see if the town will vote to authorize the Selectmen and Treasurer to borrow money for a longer or shorter time to meet the demands against the town falling due the present year.

ART. 20—To see what sum of money the town will vote to raise and appropriate for the supplies of schools.

ART. 21—To see what sum of money the town will vote to raise and appropriate to pay the contingent expenses for the year ensuing.

ART. 22—To see what sum of money the town will vote to raise and appropriate for tuition of free high schools.

ART. 23—To see what sum of money the town will vote to raise and appropriate for the repair of sidewalks for the year ensuing.

ART. 24—To see if the town will vote to raise and appropriate the five hundred dollars to make the annual payments on the five thousand dollars raised in conjunction with the State for the piece of State Aid Road leading from Phippsburg Center to Popham Beach and raise the necessary amount to pay interest on the loan.

ART. 25—To see if the town will vote to raise and appropriate the sum of three hundred dollars to repair the West Point road, commencing at the southerly end and working north.

ART. 26—To see if the town will vote to raise and appropriate a sum, not more than nine hundred dollars, to meet an equal sum to be raised by the non-resident taxpayers and land owners at Popham Beach, for the purpose of building a walk from the United States Coast Guard Station around the beach to A. C. Marsh cottage.



ART. 27—To see if the town will vote to raise and appropriate a sum of money sufficient to raise the West Point schoolhouse, thus making two grades and employing two teachers.

ART. 28—To see if the town will vote to raise and appropriate the sum of fifty dollars to pay the traveling expenses of the school committee.

ART. 29—To see if the town will vote to raise and appropriate the sum of \$700.00 for toilets at the schoolhouses to comply with the laws of the state.

ART. 30—To see if the town will vote to accept a certain parcel of land on the southerly side of the West Point schoolhouse lot that the people of West Point choose to purchase for a school yard for the use of the West Point scholars.

ART. 31—To see if the town will vote to raise and appropriate the sum of five hundred dollars to meet the sum of one thousand dollars raised by the State by a special resolve of the last session of legislature to aid in the repair and construction of the town road leading from Phippsburg Center to Popham Beach by way of Parker Head.

ART. 32—To see if the town will vote to authorize the superintending school committee to maintain schools in the districts known as Parker Head, Percy and Small Point, said schools having failed to maintain an average attendance of eight the past year.

ART. 33—To see if the town will vote to elect a tax collector to complete the collection of taxes for the years 1919, 1920 and 1921 which were committed to the late J. F. Upton and establish the rate to be paid for collecting same.

ART. 34—To see what sum of money the town will vote to raise and appropriate for the repair and upkeep of town buildings for the year ensuing.

ART. 35—To see if the town will vote to appropriate and raise the amount due the town of Gray, Maine, for mother's aid for Mrs. Hester Wallace.

ART. 36—To see what action the town will take in regard to the library fund of \$4,451.11 given to the town of Phippsburg by the late Albert E. Totman of Easthampton, Mass., for a public library at Phippsburg Center.

ART. 37—To see what sum of money the town will vote to raise and appropriate to pay for material used in building the "Special Resolve" roads.

The Selectmen will be in session for the purpose of correcting the list of voters in said town and hearing and deciding upon applications of persons claiming to have their names entered upon said lists, at the Town House, at nine-thirty o'clock in the forenoon of the day of said meeting.

Given under our hands this 23rd day of February,  
A. D. 1924.

GEORGE C. PEASE,

H. W. CUTTING,

ZINA M. EATON,

*Selectmen of Phippsburg.*

A true copy. Attest:

ANNIE M. PEASE,

*Constable of Phippsburg, Maine.*